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FISCAL IMPACT ANALYSIS LAND USE ELEMENT AMENDMENT

Prepared for:

City of Newport Beach

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FISCAL ANALYSIS

INTRODUCTION

The fiscal analysis uses the Newport Beach Fiscal Impact Model to help calculate revenue and cost impacts of the proposed General Plan Amendment (GPA). This model was initially developed in support of the General Plan Update, which was adopted in 2006.¹ The model has been updated to reflect Fiscal Year 2013-2014 costs and revenues from the Newport Beach City Budget. The fiscal impact model calculates public service impacts for specific land uses that support the residential population, the employment base and the visitor population in Newport Beach. It also calculates the public revenues that each type of land use typically generates for the City, including property taxes, sales taxes and other taxes as well as a variety of user charges and fees.

The fiscal impact model is designed to calculate the average cost of public services required by new development, on the assumption that new development affects City services in approximately the same way that existing development does. The model nets out certain costs that are unlikely to change with expansion of City government, such as the number of City Department Directors and Division managers, as well as the City Council and City Clerk expenditures, but otherwise assumes that City administrative support and overhead tends to increase as City government activities grow to provide services to an expanding population and employment base. Over the long term, this is clearly the dynamic that local governments experience. In the short term, development projects may have lower or higher cost impacts depending on the existing capacity of City services to accommodate more development, and the level of expenditure needed to expand services incrementally if existing capacity is not available.

The fiscal analysis for the General Plan concluded that on average residential uses require more in City expenditures than they generate in City revenues. This is not unusual among California cities given the low levels of property taxes that cities receive due to Proposition 13. However, this result depends on the assessed values of the homes. In Newport Beach, higher value homes do in fact generate enough in property taxes to cover City costs, as was shown in the analysis of the Newport Coast area. Another consideration is the household retail spending that generates sales taxes for the City. In general, cities only receive sales taxes through retail businesses, not directly from households, so in the General Plan analysis sales taxes are ascribed to commercial uses rather than residential uses. However, for incremental housing development such as that associated with the currently proposed GPAs, new residential units should generate additional sales for existing retail stores. This effect has been included in the present analysis and further improves the fiscal impact of new residential development.

Most non-residential land uses generate a fiscal surplus for the City, because they require fewer services than do residential uses and also because the sales tax that many commercial uses generate is such an important revenue source for the City. Office uses, however, generally have a less positive

¹ A technical description of the fiscal impact model may be found in: *Applied Development Economics, Fiscal Impact Analysis and Model, Newport Beach General Plan Update*, January 2004.

fiscal impact because they tend to have high employee densities and generate a lot of traffic which increases costs for police protection and road maintenance among other services. Most businesses located in offices do not generate sales taxes and therefore do not create as much revenue as retail uses. although there can be indirect sales taxes generated from office employee expenditures on food and shopping items during lunch and after hours.

Visitors to the City, including tourist and business travelers, generally have a positive fiscal impact for the City due to their retail expenditures and the transient occupancy tax from overnight stays at local hotels. There are costs for the City, particularly for the lifeguard services on the beaches and the traffic enforcement from increased visitor traffic. But the General Plan fiscal analysis calculated that visitors contributed \$2.7 million more in revenues than they required in City costs per year in 2002 when the analysis was done.

The results of the analyses of the currently proposed Land Use Element Amendments follow similar patterns depending on the land uses that are affected at each location.

PROJECT DESCRIPTION

The proposed General Plan Amendments (GPAs) affect 18 locations in Newport Beach. The locations are listed in Table 1, along with information about the land use changes that are proposed. The fiscal analysis depicts the effect of the proposed changes, rather than the effects of the existing land uses or the remaining development potential after the changes are implemented.

In order to calculate the fiscal effects of the proposed changes, it is necessary to estimate certain socio-economic characteristics of the land uses, including population and employment, assessed value and taxable sales. These factors are summarized by land use in Table 2. The household size figures reflect recent data from the US Census American Community Survey, while the assessed value figures are derived from a variety of property databases, including Dataquick transaction records, LoopNet property listings and commercial broker reports from firms such as Colliers International.

As noted above, the analysis ascribes a certain amount of sales tax to the residential uses and the average figures per unit are also shown in Table 2. These figures are derived by estimating the income needed to afford the different types of housing and then using a retail demand model to calculate the portion of income normally spent on taxable retail sales. We have assumed for purposes of these calculations that households would spend two-thirds of their annual retail budget in Newport Beach, and the remaining one-third would be spent at retail centers in other cities or on out-of-town trips.

FISCAL IMPACTS

Taken as a whole, the GPAs would reduce future potential net City revenues by about \$5.3 million per year.² However, this overall result should be viewed in the context of the total impact of the 2006 General Plan. The General Plan increased development potential for commercial and lodging uses substantially, in addition to the new residential units it would permit. The net impact of the growth in

² It is important to recognize that this result is only true if the sites would have otherwise developed according to the existing General Plan. If market conditions are more aligned with the proposed land use changes than with the current land use designations, then the City would never realize the net revenues implied in Table 4.

land uses at buildout of the General Plan compared to existing land uses in 2006 when the plan was adopted, would result in a positive fiscal impact for the General Fund of nearly \$22 million per year (Table 3). The current General Fund budget has a revenue surplus of about \$4 million, so the buildout impact of the 2006 General Plan is very positive, assuming the City's current cost ratios, service standards, and contributions to the Capital Improvement Funds remain constant. The potential reduction in net revenue of \$5.3 million from the currently proposed GPAs only reduces the beneficial impact of the overall General Plan by about 24 percent. Consequently, the City should still expect to experience a positive fiscal impact from further implementation of the General Plan, estimated at \$16.4 million in Table 3, even if the proposed GPAs are adopted.

Some of the GPAs have would have positive fiscal impacts while others would be negative (Table 4). The first group of properties would have reduced development potential, mostly in retail and hotel uses, although Newport Ridge would also reduce single family development. As mentioned above, retail and lodging uses are among the best performing in terms of generating net revenue for the City. Consequently, losing this development potential shows as a negative impact in the fiscal analysis. The loss of potential for more than 1,000 hotel rooms at Newport Coast is the single most fiscally negative action in the GPA. It should be noted that the fiscal analysis for lodging uses also estimates the added services provided to tourists in Newport Beach, such as lifeguards on the beaches. Hence, the net effect of hotel and other visitor serving uses includes a cost impact to the public sector, estimated at \$846,262 per year for the Newport Coast Hotel rooms.

For the Newport Ridge project, we have assumed the units would have been valued at \$1.5 million each, consistent with the median home price recently in Newport Beach. With this level of assessed value, single family homes would generate more in tax revenue than they require in City service expenditures, making the loss of these units also a negative fiscal impact.

The next group of properties all gain increased development potential from the GPA. However, the fiscal impact is mixed depending on how the individual land uses affect City finances. The Saunders Properties, Newport Center/Fashion Island and 100 Newport Center Drive, all include increased development of multi-family housing. Current property records for Newport Beach indicate that on average multi-family condominiums and apartments carry significantly lower market values than do single family units, as indicated in Table 2 above. With the lower property tax revenues from these units, the net effect of the GPA is a negative fiscal impact for these residential units.

Several projects increase the potential for retail development, including The Hangars, Lyon Communities, and Newport Center/Fashion Island. This land use helps create positive fiscal impacts for the first two properties and helps mitigate the overall effects of the Newport Center/Fashion Island GPA. This latter project would increase the amount of office space, while the Lyon Communities would replace office development with new residential development. From a fiscal perspective, this trade-off creates a larger negative fiscal impact. The office space, at 250,176 sq.ft., would have an impact of \$355,000, but the 850 additional residential units create a negative impact of \$749,000. For Newport Center/Fashion Island, the addition of 500,000 sq.ft. of office space creates an annual fiscal deficit of \$440,685. As noted in the Introduction, these office space impacts may be reduced slightly by employee restaurant and retail expenditures.

**TABLE 1:
LAND USE CHANGES RECOMMENDED BY THE COMMITTEE FOR ANALYSIS IN THE SUPPLEMENTAL EIR**

AREAS WITH *REDUCED* DEVELOPMENT CAPACITY

Map Reference	Location	2006 General Plan		Existing	Proposed Changes		
		Designation	Allowable		Designation	Increase (Reduction)	Remaining
3	Westcliff Plaza	Neighborhood Commercial (CN)	138,500 SF	112,986 SF	No Change	(15,514 SF)	10,000 SF
6	Newport Coast Center	Neighborhood Commercial (CN)	141,787 SF	103,712 SF	No Change	(37,875 SF)	200 SF
7	Newport Coast Hotel	Visitor-Serving Commercial (CV)	2,150 rooms	1,104 rooms	No Change	(1,001 rooms)	45 rooms
8	Bayside Center	Neighborhood Commercial (CN)	66,000 SF	65,284 SF	No Change	(366 SF)	350 SF
9	Harbor View Center	Neighborhood Commercial (CN)	74,000 SF	71,993 SF	No Change	(1,857 SF)	150 SF
10	The Bluffs	General Commercial (CG)	54,000 SF	50,312 SF	No Change	(3,538 SF)	150 SF
11	Gateway Park	Commercial Corridor (CC)	4,356 SF	0	Parks & Recreation (PR)	(4,356 SF)	0
15	Newport Ridge (various locations)	Multi-Unit Residential (RM) Single Unit Residential Detached (RS-D)	2,550 DUs	2,187 DUs	No Change	(356 DUs)	7 DUs

AREAS WITH *INCREASED* DEVELOPMENT CAPACITY

Map Reference	Location	2006 General Plan		Existing	Proposed Changes		
		Designation	Allowable		Designation	Capacity	Increase/ (Decrease)
5	Newport Center/Fashion Island	Regional Commercial (CR), Regional Commercial Office (CO-R), Medical Commercial Office (CO-M), Mixed Use Horizontal (MU-H3), Visitor-Serving Commercial (CV), Multi-Unit Residential (RM)	Various	Retail, Office, Residential, Hotel	No Change	Varies	Regional Office 500,000 SF; Regional Commercial 50,000 SF; 500 apts
12	Harbor Day School(1)	Private Institutional	.35 FAR	99,708 SF	No Change	.40 FAR	14,244 SF

AREAS WITH *INCREASED* DEVELOPMENT CAPACITY (Continued)

Map Reference	Location	2006 General Plan		Existing	Proposed Changes		
		Designation	Allowable		Designation	Capacity	Increase/ (Decrease)
4	Saunders Properties	Airport Office and Supporting Uses (AO)	306,923 SF Office	306,923 SF Office	Mixed Use Horizontal (MU-H2)	545,000 SF office 329 DUs	238,077 SF 329 DUs
	The Hangars	General Commercial Office (CO-G)	288,264 SF Office	288,264 SF Office	General Commercial (CG)	278,264 SF office	11,800 SF retail
	Lyon Communities	Mixed Use Horizontal (MU-H2)	250,176 SF Office	250,176 SF Office	No Change	Retail: 85K SF Res: 850 replacemt DUs Hotel: 150 rms	Retail: 85K SF Res: 850 replacemt DUs Hotel: 150 rms
	UAP Companies	Mixed Use Horizontal (MU-H2)	46,044 SF Office	46,044 SF Office	Mixed Use Horizontal (MU-H2)	Mixed Use: 46,044 SF Congregate Care: 148,000 SF	Revise Anomaly #6 to allow 2.0 FAR if trip neutral congregate care
17	150 Newport Center Drive	Regional Commercial Office (CO-R)	8,500 SF	8,500 SF Car Wash	Mixed-Use Horizontal (MU-H3)	125 hotel rooms (24.8 K SF Commercial)	125 hotel rooms 24.8 K SF Commercial
18	100 Newport Center Drive	Regional Commercial Office (CO-R)	17,500 SF	17,500 SF Museum	Mixed-Use Horizontal (MU-H3)	32,500 SF	15,000 SF

AREAS WITH *CHANGE OF LAND USE DESIGNATION AND INCREASED* DEVELOPMENT CAPACITY

Map Reference	Location	2006 General Plan		Existing	Proposed Changes	
		Designation	Allowable		Designation	Density
1	1526 Placentia (King's Liquor)	Multi-Unit Residential (RM)	18 DU/AC	Retail: 7,524 SF	General Commercial (CG)	0.5 FAR
2	813 East Balboa Boulevard	Two-Unit Residential (RT)	2 units	Day Spa: 1,917 SF	Mixed-Use Vertical (MU-V)	0.75 FAR

DU = Dwelling Units
 FAR = Floor to land Area Ratio
 SF = Square Feet

TABLE 2: SOCIOECONOMIC FACTORS USED IN THE FISCAL ANALYSIS			
	Population and Employment	Assessed Value	Taxable Sales
LAND USE:			
RESIDENTIAL:	POP/UNIT	PER UNIT	PER UNIT
Single family	2.39	\$1,500,000	\$900
Condominium	2.39	\$750,000	\$450
Mixed Use MFR	2.30	\$575,000	\$345
Other MFR	2.30	\$400,000	\$240
BUSINESS:	SQ.FT./EMP	PER SQ.FT.	PER SQ.FT.
Office	216	\$200	\$119
Retail	625	\$560	\$247
Industrial	730	\$663	\$0
Lodging	707	\$224	\$0
Marine	500	\$3,197	\$305
Service Commercial	1,000	\$350	\$99
Institutional	2,000	\$106	\$0

Source: ADE, Inc.

The two sites on Newport Center Drive alternately add and subtract office space, with relatively small offsetting fiscal impacts.

The Lyon Communities and 150 Newport Center Drive increase the potential for hotel development, with 150 rooms and 125 rooms, respectively. These project components would create a net benefit of about \$1.4 million per year for the City.

Three of the GPAs affect institutional uses, which generally have a minor negative fiscal effect on the City, mainly due to the low property values (and possible tax exempt status). The UAP Companies site would add 148,000 sq.ft. for a congregate care facility. We estimate this could add net costs of about \$6,500 for City services, although this could be higher if City emergency services are used frequently to transport residents of the facility. The Harbor Day School would add 14,244 sq.ft. of school facilities, which we estimate would increase the net cost to the City by only \$629 per year. Given the margin of error in the fiscal model, this could be considered a neutral impact. Finally, the GPA at 100 Newport Center Drive contemplates replacing the museum with a mixed use project. As with the Harbor Day School, the museum likely has a neutral effect on City costs but the mixed use project is estimated to result in a negative fiscal impact of about \$37,280 per year.

Finally, the retail and service commercial uses at the sites on Placentia and Balboa would have small positive fiscal benefits.

Detailed tables showing how the land uses in each GPA affect specific City revenues and costs are provided in the Appendix.

**TABLE 3:
PROJECTED FISCAL IMPACT OF BUILD OUT GROWTH INCREMENT OF
EXISTING GENERAL PLAN AND PROPOSED GPAS**

Budget Category	Annual Revenues/Costs		
	Net Growth to General Plan Buildout	Proposed GPAs	Revised General Plan Buildout
REVENUES			
GENERAL FUND			
Property Tax	\$29,236,769	\$508,379	\$29,745,148
Property Tax in lieu of Sales Tax	\$1,839,072	\$87,742	\$1,926,814
Sales Tax	\$5,166,458	\$246,491	\$5,412,949
Transient Occupancy Tax	\$17,761,846	(\$4,048,912)	\$13,712,935
Franchise Fees	\$798,360	\$79,394	\$877,754
Business Licenses	\$695,993	\$64,700	\$760,693
Other Intergovernmental	\$379,254	\$25,812	\$405,066
Charges for Service	\$3,081,798	\$238,583	\$3,320,381
Fines, Penalties, and Forfeitures	\$897,583	\$73,145	\$970,728
Licenses and Permits	\$112,591	\$9,175	\$121,766
Use of Property	\$1,872,645	\$60,441	\$1,933,086
Other Revenue	\$91,470	\$7,454	\$98,924
Interest Income	\$203,405	(\$8,695)	\$194,710
SUBTOTAL GENERAL FUND	\$62,137,244	(\$2,656,292)	\$59,480,953
GAS TAX	\$1,229,225	\$89,421	\$1,318,646
MEASURE M	\$5,591	\$49,384	\$54,975
SUBTOTAL OTHER FUNDS	\$1,234,815	\$138,805	\$1,373,621
TOTAL REVENUE	\$63,372,060	(\$2,517,486)	\$60,854,574
EXPENDITURES			
GENERAL FUND			
General Government	\$2,740,517	\$206,265	\$2,946,782
Police	\$10,761,982	\$848,240	\$11,610,222
Fire	\$8,843,972	\$203,233	\$9,047,205
Public Works	\$6,645,834	\$541,577	\$7,187,411
Community Development	\$686,421	\$55,937	\$742,358
Community Services	\$6,682,159	\$605,603	\$7,287,762
CIP Streets	\$1,254,265	\$76,448	\$1,330,714
Other CIP Projects	\$639,917	\$52,148	\$692,064
SUBTOTAL GENERAL FUND	\$38,255,067	\$2,589,451	\$40,844,518
GAS TAX	\$1,652,841	\$100,741	\$1,753,582
MEASURE M	\$1,742,479	\$106,204	\$1,848,683
SUBTOTAL OTHER FUNDS	\$3,395,320	\$206,945	\$3,602,265
TOTAL EXPENDITURES	\$41,650,387	\$2,796,396	\$44,446,783
NET (COST)/REVENUE	\$21,721,672	(\$5,313,882)	\$16,407,790

Source: ADE, Inc., based on GP growth figures provided in the 2006 General Plan EIR and the GPA descriptions in Table 1.

Note: Totals may not add due to rounding.

**TABLE 4:
SUMMARY OF FISCAL IMPACTS BY GPA AND LAND USE**

General Plan Amendment Areas	Total	Residential	Office	Retail	Lodging	Service Commercial	Institutional	Public
Total All Areas	(\$5,313,882)	(\$1,574,465)	(\$368,825)	\$166,934	(\$4,146,796)	\$1,275	(\$5,778)	\$613,772
Reduced Development Capacity								
3. Westcliff Plaza	(\$22,400)			(\$22,400)				
6. Newport Coast Center	(\$54,685)			(\$54,685)				
7. Newport Coast Hotel	(\$4,871,291)				(5,717,552)			\$846,262
8. Bayside Center	(\$528)			(\$528)				
9. Harbor View Center	(\$2,681)			(\$2,681)				
10. The Bluffs	(\$5,108)			(\$5,108)				
11. Gateway Park	(\$6,289)			(\$6,289)				
15. Newport Ridge	(\$802,560)	(\$802,560)						
Increased Development Capacity								
4a . Saunders Prop.	(\$29,276)	(\$29,276)						
4b. The Hangars	\$17,037			\$17,037				
4c. Lyon Communities	\$735,413	(\$462,443)	\$345,166	\$122,727	\$856,776			(\$126,812)
4d. UAP Properties	(\$5,908)						(\$5,908)	
5. Newport Ctr/Fashion Isl.	(\$889,679)	(\$272,025)	(\$689,845)	\$72,192				
12. Harbor Day School	(\$569)						(\$569)	
17. 150 Newport Center Dr.	\$644,110			\$35,807	\$713,980			(\$105,677)
18. 100 Newport Center Dr.	(\$31,607)	(\$8,161)	(\$24,145)				\$699	
Land Use Change with Increased Development Capacity								
1. 1526 Placentia	\$10,863			\$10,863				
2. 813 E. Balboa Blvd.	\$1,275					\$1,275		

Source: ADE, Inc. Note: Totals may not add due to rounding.

METHODOLOGY

The fiscal analysis is based primarily on the current General Fund budget for the City of Newport Beach (Table 5). The analysis also includes the Gas Tax fund, which is used for street maintenance and the Measure M fund, which is also used for road improvements. The figures in the middle column of the table for revenues and expenditures are from the City budget document. The figures in the column labeled Adjustments reflect subtractions made by the fiscal model to certain costs and revenues in order to reflect annual ongoing operating conditions for City Departments, as affected by the land uses in the GPA. For example, one time building permit and planning entitlement fees and charges for service are deducted since these revenues are only paid once when projects develop and are not an ongoing fee levied on existing development. These revenues are also deducted from the Community Development budget (and others where appropriate) to reflect the fact the a portion of the staff in these Departments are devoted to activities paid for by one-time fees. In the lower portion of the table under Expenditures, we have also deducted costs for Department heads and other major management positions, as discussed in the Introduction.

TABLE 5: NEWPORT BEACH BUDGET FY 2013-2014			
	REVENUES	ADJUSTMENTS	NET BASIS
GENERAL FUND			
Property Tax	\$77,560,969		\$77,560,969
Property Tax in lieu of Sales Tax	\$7,919,248		\$7,919,248
Sales Tax	\$22,247,340		\$22,247,340
Transient Occupancy Tax	\$16,363,510		\$16,363,510
Franchise Fees	\$3,539,840		3,539,840
Business Licenses	\$3,916,000		\$3,916,000
Other Intergovernmental	\$1,443,521	\$111,000	\$1,332,521
Charges for Service	\$15,291,626	\$2,975,187	\$12,316,439
Fines, Penalties, and Forfeitures	\$3,776,000		\$3,776,000
Licenses and Permits	\$5,382,970	\$4,909,316	\$473,654
Use of Property	\$7,401,544		\$7,401,544
Other Revenue	\$654,800	\$270,000	\$384,800
Interest Income	\$545,322		\$545,322
General Fund Subtotal	\$166,042,690	\$8,265,503	\$157,777,187
TIDELANDS FUND			
Licenses, Permits, and Fees	\$2,038,500		\$2,038,500
Charges for Service	\$115,000		\$115,000
Fines, Penalties, and Forfeitures	\$15,000		\$15,000
Use of Money and Property	\$9,906,286		\$9,906,286
STATE GAS TAX FUND	\$2,538,030		\$2,538,030
MEASURE M FUND	\$2,791,526		\$2,791,526
Subtotal Other Funds	\$17,404,342		\$17,404,342
SUBTOTAL	\$183,447,032	\$8,265,503	\$175,181,529

	EXPENDITURES	ADJUSTMENTS	NET BASIS
GENERAL FUND			
General Government	\$14,858,341	\$3,149,183	\$11,709,158
Police	\$44,615,180	\$1,690,708	\$42,924,472
Fire	\$37,028,642	\$6,218,333	\$30,810,309
Public Works	\$30,157,632	\$2,199,572	\$27,958,060
Community Development	\$9,562,160	\$6,674,487	\$2,887,673
Community Services	\$17,975,863	\$787,111	\$17,188,752
CIP - Streets	\$4,870,585		\$4,870,585
Other CIP Projects	\$2,692,037		\$2,692,037
Subtotal	\$161,760,440	\$20,719,394	\$141,041,046
PUBLIC WORKS-HARBOR RESOURCES	\$1,780,557		\$1,780,557
TIDELANDS FUND			
Oil and Gas	\$754,147		\$754,147
CIP Projects	\$3,301,000		\$3,301,000
GAS TAX FUND	\$6,418,350		\$6,418,350
MEASURE M FUND	\$6,763,976		\$6,763,976
Subtotal	\$19,018,030		\$19,018,030
Total	\$180,778,470	\$20,719,394	\$160,059,076
NET REVENUE/(COST)	\$2,668,562	(\$12,453,891)	\$15,122,453

Source: City of Newport Beach Fiscal Year 2013-14 Budget Detail

Using the Net Basis figures in the right hand column of Table 5, the fiscal impact model calculates per capita revenues and costs reflecting the current population and employment base for the City. The latest figures available indicate that Newport Beach has a population of 86,436 (Department of Finance, 01/01/2013) and a jobs base of 70,711 (Local Employment Dynamics, 2011). In addition, the model reflects the impact of approximately 19,000 average daily visitors to Newport Beach.

The total cost for General Fund services for the proposed GPAs is about \$2.6 million per year plus an additional \$206,945 for road maintenance services funded by the State Gas Tax and by Measure M (Table 3 above).

The model employs a more refined analysis of police services, based on detailed cost of service studies conducted for the General Plan. Table 6 shows the updated allocation of police costs by land use (right hand column) based on current budget amounts for the separate police divisions and the updated population and employment figures. Based on this analysis, the model estimates a net cost of \$848,240 for police services.

While the land use changes in the proposed GPAs do not generate the tax revenues needed to cover all of these costs, other land use development permitted in the General Plan would generate the necessary revenues, as indicated in the right hand column of Table 3 above.

**TABLE 6:
ANALYSIS OF POLICE SERVICES COSTS**

	Population/ Employment	Traffic Division	Patrol Division	Detective Division	Other	Total	Percent
Police Dept. Budget		\$4,579,952	\$19,586,838	\$7,168,906	\$13,279,482	\$44,615,178	
Total Residential Population	86,436	\$2,130,868	\$9,538,414	\$3,285,760	\$6,337,667	\$21,292,710	46.6%
Visitors	18,904	227,165	1,540,262	751,661	1,067,542	3,586,629	7.8%
Employees							
Visitor Serving	6,337	204,391	1,671,630	815,737	1,140,717	3,832,475	8.4%
Retail	4,337	139,888	1,514,576	739,126	1,014,358	3,407,948	7.5%
Lodging	2,000	64,503	157,054	76,612	126,358	424,527	0.9%
Non-Visitor Serving	64,434	2,078,085	7,345,556	2,529,791	5,065,641	17,019,073	37.2%
Office	26,188	844,612	1,949,694	671,345	1,468,678	4,934,330	10.8%
Retail	9,932	320,310	3,287,926	1,132,613	2,009,083	6,749,931	14.8%
Industrial	10,729	346,019	798,747	275,035	601,685	2,021,486	4.4%
Service Commercial	2,323	74,920	172,945	59,551	130,278	437,694	1.0%
Marine	742	23,931	55,241	19,021	41,613	139,806	0.3%
Institutional	14,520	468,293	1,081,002	372,225	814,304	2,735,825	6.0%
Total Employment	70,771	2,282,476	9,017,186	3,345,529	6,206,358	20,851,548	45.6%
Total	176,111	\$4,640,553	\$20,095,848	\$7,382,942	\$13,611,577	\$45,730,922	100.0%

Source: ADE, Inc. Note: Totals may not add due to rounding.

APPENDIX A: DETAILED COSTS AND REVENUES

1526 PLACENTIA	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	\$8,427
Property Tax in lieu of Sales tax	\$4,972
Sales Tax	\$13,966
Transient Occupancy Tax	\$0
Franchise Fees	\$361
Business Licenses	\$432
Other Intergovernmental	\$91
Charges for Service	\$841
Fines, Penalties, and Forfeitures	\$258
Licenses and Permits	\$32
Use of Property	\$258
Other Revenue	\$26
Interest Income	\$97
SUBTOTAL GENERAL FUND	\$29,763
GAS TAX	\$0
MEASURE M	\$4,951
SUBTOTAL OTHER FUNDS	\$4,951
TOTAL REVENUE	\$34,714
EXPENDITURES	
GENERAL FUND	
General Government	\$1,161
Police	\$8,039
Fire	\$2,544
Public Works	\$1,910
Community Development	\$197
Community Services	\$0
CIP Streets	\$2,647
Other CIP Projects	\$184
SUBTOTAL GENERAL FUND	\$16,682
GAS TAX	\$3,489
MEASURE M	\$3,679
SUBTOTAL OTHER FUNDS	\$7,168
TOTAL EXPENDITURES	\$23,850
NET (COST)/REVENUE	\$10,863

813 E. BALBOA BLVD.	
Service Commercial	
REVENUES	
GENERAL FUND	
Property Tax	\$1,342
Property Tax in lieu of Sales tax	\$198
Sales Tax	\$556
Transient Occupancy Tax	\$0
Franchise Fees	\$58
Business Licenses	\$120
Other Intergovernmental	\$15
Charges for Service	\$134
Fines, Penalties, and Forfeitures	\$41
Licenses and Permits	\$5
Use of Property	\$41
Other Revenue	\$4
Interest Income	\$8
SUBTOTAL GENERAL FUND	\$2,521
GAS TAX	\$0
MEASURE M	\$162
SUBTOTAL OTHER FUNDS	\$162
TOTAL REVENUE	\$2,683
EXPENDITURES	
GENERAL FUND	
General Government	\$99
Police	\$339
Fire	\$405
Public Works	\$304
Community Development	\$31
Community Services	\$0
CIP Streets	\$54
Other CIP Projects	\$29
SUBTOTAL GENERAL FUND	\$1,262
GAS TAX	\$71
MEASURE M	\$75
SUBTOTAL OTHER FUNDS	\$146
TOTAL EXPENDITURES	\$1,409
NET (COST)/REVENUE	\$1,275

WESTCLIFF PLAZA	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	(\$17,376)
Property Tax in lieu of Sales tax	(\$10,251)
Sales Tax	(\$28,798)
Transient Occupancy Tax	\$0
Franchise Fees	(\$744)
Business Licenses	(\$891)
Other Intergovernmental	(\$188)
Charges for Service	(\$1,735)
Fines, Penalties, and Forfeitures	(\$532)
Licenses and Permits	(\$67)
Use of Property	(\$532)
Other Revenue	(\$54)
Interest Income	(\$201)
SUBTOTAL GENERAL FUND	(\$61,369)
GAS TAX	(\$0)
MEASURE M	(\$10,209)
SUBTOTAL OTHER FUNDS	(\$10,209)
TOTAL REVENUE	(\$71,578)
EXPENDITURES	
GENERAL FUND	
General Government	(\$2,394)
Police	(\$16,576)
Fire	(\$5,246)
Public Works	(\$3,938)
Community Development	(\$407)
Community Services	\$0
CIP Streets	(\$5,459)
Other CIP Projects	(\$379)
SUBTOTAL GENERAL FUND	(\$34,398)
GAS TAX	(\$7,194)
MEASURE M	(\$7,586)
SUBTOTAL OTHER FUNDS	(\$14,780)
TOTAL EXPENDITURES	(\$49,178)
NET (COST)/REVENUE	(\$22,400)

SAUNDERS PROPERTY	
Residential	
REVENUES	
GENERAL FUND	
Property Tax	\$378,350
Property Tax in lieu of Sales tax	\$40,776
Sales Tax	\$114,552
Transient Occupancy Tax	\$263
Franchise Fees	\$12,396
Business Licenses	\$5,182
Other Intergovernmental	\$5,725
Charges for Service	\$52,920
Fines, Penalties, and Forfeitures	\$16,224
Licenses and Permits	\$2,035
Use of Property	\$16,224
Other Revenue	\$1,653
Interest Income	\$2,123
SUBTOTAL GENERAL FUND	\$648,425
GAS TAX	\$22,219
MEASURE M	\$101
SUBTOTAL OTHER FUNDS	\$22,320
TOTAL REVENUE	\$670,745
EXPENDITURES	
GENERAL FUND	
General Government	\$55,122
Police	\$174,967
Fire	\$144,534
Public Works	\$120,128
Community Development	\$12,408
Community Services	\$150,478
CIP Streets	\$8,314
Other CIP Projects	\$11,567
SUBTOTAL GENERAL FUND	\$677,517
GAS TAX	\$10,956
MEASURE M	\$11,546
SUBTOTAL OTHER FUNDS	\$22,503
TOTAL EXPENDITURES	\$700,020
NET (COST)/REVENUE	(\$29,276)

THE HANGARS	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	\$13,216
Property Tax in lieu of Sales tax	\$7,797
Sales Tax	\$21,904
Transient Occupancy Tax	\$0
Franchise Fees	\$566
Business Licenses	\$678
Other Intergovernmental	\$143
Charges for Service	\$1,320
Fines, Penalties, and Forfeitures	\$405
Licenses and Permits	\$51
Use of Property	\$405
Other Revenue	\$41
Interest Income	\$153
SUBTOTAL GENERAL FUND	\$46,677
GAS TAX	\$0
MEASURE M	\$7,765
SUBTOTAL OTHER FUNDS	\$7,765
TOTAL REVENUE	\$54,442
EXPENDITURES	
GENERAL FUND	
General Government	\$1,821
Police	\$12,607
Fire	\$3,990
Public Works	\$2,995
Community Development	\$309
Community Services	\$0
CIP Streets	\$4,152
Other CIP Projects	\$288
SUBTOTAL GENERAL FUND	\$26,163
GAS TAX	\$5,472
MEASURE M	\$5,770
SUBTOTAL OTHER FUNDS	\$11,242
TOTAL EXPENDITURES	\$37,405
NET (COST)/REVENUE	\$17,037

LYON COMMUNITIES

	Total	Residential	Office	Retail	Lodging	Public
REVENUES						
GENERAL FUND						
Property Tax	\$708,716	\$680,000	(\$100,070)	\$95,200	\$33,586	\$0
Property Tax in lieu of Sales tax	\$118,343	\$73,563	(\$23,426)	\$56,164	\$12,043	\$0
Sales Tax	\$332,459	\$206,657	(\$65,810)	\$157,781	\$33,831	\$0
Transient Occupancy Tax	\$837,449	\$679	\$0	\$0	\$836,770	\$0
Franchise Fees	\$4,526	\$32,025	(\$34,764)	\$4,079	\$3,185	\$0
Business Licenses	(\$18,048)	\$13,389	(\$37,211)	\$4,884	\$890	\$0
Other Intergovernmental	\$8,824	\$14,792	(\$8,765)	\$1,028	\$803	\$965
Charges for Service	\$81,558	\$136,724	(\$81,011)	\$9,505	\$7,423	\$8,917
Fines, Penalties, and Forfeitures	\$25,004	\$41,917	(\$24,837)	\$2,914	\$2,276	\$2,734
Licenses and Permits	\$3,136	\$5,258	(\$3,115)	\$366	\$285	\$343
Use of Property	\$27,629	\$41,917	(\$24,837)	\$2,914	\$2,276	\$5,359
Other Revenue	\$2,548	\$4,272	(\$2,531)	\$297	\$232	\$279
Interest Income	\$7,002	\$4,109	(\$1,335)	\$1,101	\$3,066	\$61
SUBTOTAL GENERAL FUND	\$2,139,147	\$1,255,302	(\$407,712)	\$336,234	\$936,666	\$18,656
GAS TAX	\$57,405	\$57,405	\$0	\$0	\$0	\$0
MEASURE M	\$46,862	\$261	(\$19,210)	\$55,935	\$9,875	\$0
SUBTOTAL OTHER FUNDS	\$104,267	\$57,666	(\$19,210)	\$55,935	\$9,875	\$0
TOTAL REVENUE	\$2,243,413	\$1,312,968	(\$426,921)	\$392,169	\$946,541	\$18,656
EXPENDITURES						
GENERAL FUND						
General Government	\$116,890	\$139,634	(\$53,071)	\$13,116	\$5,308	\$11,903
Police	\$381,691	\$452,041	(\$204,863)	\$90,816	\$21,147	\$22,549
Fire	\$302,956	\$343,043	(\$172,340)	\$28,741	\$18,284	\$85,228
Public Works	\$185,135	\$310,361	(\$183,894)	\$21,576	\$16,850	\$20,241
Community Development	\$19,122	\$32,056	(\$18,994)	\$2,229	\$1,740	\$2,091
Community Services	\$388,773	\$388,773	\$0	\$0	\$0	\$0
CIP Streets	\$25,787	\$21,481	(\$32,704)	\$29,909	\$6,694	\$407
Other CIP Projects	\$17,826	\$29,884	(\$17,707)	\$2,078	\$1,622	\$1,949
SUBTOTAL GENERAL FUND	\$1,438,180	\$1,717,273	(\$683,573)	\$188,465	\$71,647	\$144,367
GAS TAX	\$33,981	\$28,307	(\$43,097)	\$39,413	\$8,821	\$536
MEASURE M	\$35,840	\$29,831	(\$45,417)	\$41,564	\$9,297	\$565
SUBTOTAL OTHER FUNDS	\$69,821	\$58,138	(\$88,514)	\$80,977	\$18,118	\$1,102
TOTAL EXPENDITURES	\$1,508,001	\$1,775,411	(\$772,087)	\$269,442	\$89,765	\$145,469
NET (COST)/REVENUE	\$735,413	(\$462,443)	\$345,166	\$122,727	\$856,776	(\$126,812)

UAP PROPERTIES	
Institutional	
REVENUES	
GENERAL FUND	
Property Tax	\$31,515
Property Tax in lieu of Sales tax	\$0
Sales Tax	\$0
Transient Occupancy Tax	\$0
Franchise Fees	\$2,221
Business Licenses	\$1,662
Other Intergovernmental	\$560
Charges for Service	\$5,175
Fines, Penalties, and Forfeitures	\$1,587
Licenses and Permits	\$199
Use of Property	\$1,587
Other Revenue	\$162
Interest Income	\$147
SUBTOTAL GENERAL FUND	\$44,813
GAS TAX	\$0
MEASURE M	\$0
SUBTOTAL OTHER FUNDS	\$0
TOTAL REVENUE	\$44,813
EXPENDITURES	
GENERAL FUND	
General Government	\$3,625
Police	\$13,087
Fire	\$13,574
Public Works	\$11,748
Community Development	\$1,213
Community Services	\$0
CIP Streets	\$1,711
Other CIP Projects	\$1,131
SUBTOTAL GENERAL FUND	\$46,090
GAS TAX	\$2,255
MEASURE M	\$2,376
SUBTOTAL OTHER FUNDS	\$4,631
TOTAL EXPENDITURES	\$50,721
NET (COST)/REVENUE	(\$5,908)

NEWPORT CENTER/FASHION ISLAND				
	Total	Residential	Office	Retail
REVENUES				
GENERAL FUND				
Property Tax	\$656,000	\$400,000	\$200,000	\$56,000
Property Tax in lieu of Sales tax	\$123,129	\$43,272	\$46,819	\$33,038
Sales Tax	\$345,904	\$121,563	\$131,528	\$92,813
Transient Occupancy Tax	\$399	\$399	\$0	\$0
Franchise Fees	\$90,716	\$18,839	\$69,479	\$2,399
Business Licenses	\$85,118	\$7,876	\$74,369	\$2,873
Other Intergovernmental	\$26,823	\$8,701	\$17,517	\$605
Charges for Service	\$247,926	\$80,426	\$161,909	\$5,591
Fines, Penalties, and Forfeitures	\$76,010	\$24,657	\$49,638	\$1,714
Licenses and Permits	\$9,534	\$3,093	\$6,227	\$215
Use of Property	\$76,010	\$24,657	\$49,638	\$1,714
Other Revenue	\$7,746	\$2,513	\$5,058	\$175
Interest Income	\$5,732	\$2,417	\$2,667	\$647
SUBTOTAL GENERAL FUND	\$1,751,048	\$738,413	\$814,850	\$197,784
GAS TAX	\$33,768	\$33,768	\$0	\$0
MEASURE M	\$71,449	\$154	\$38,392	\$32,903
SUBTOTAL OTHER FUNDS	\$105,217	\$33,921	\$38,392	\$32,903
TOTAL REVENUE	\$1,856,264	\$772,334	\$853,242	\$230,688
EXPENDITURES				
GENERAL FUND				
General Government	\$195,919	\$82,137	\$106,067	\$7,715
Police	\$728,766	\$265,907	\$409,438	\$53,421
Fire	\$563,135	\$201,790	\$344,438	\$16,907
Public Works	\$562,786	\$182,565	\$367,529	\$12,692
Community Development	\$58,128	\$18,856	\$37,961	\$1,311
Community Services	\$228,690	\$228,690	\$0	\$0
CIP Streets	\$95,592	\$12,636	\$65,362	\$17,594
Other CIP Projects	\$54,190	\$17,579	\$35,389	\$1,222
SUBTOTAL GENERAL FUND	\$2,487,206	\$1,010,161	\$1,366,184	\$110,862
GAS TAX	\$125,969	\$16,651	\$86,133	\$23,184
MEASURE M	\$132,768	\$17,548	\$90,771	\$24,449
SUBTOTAL OTHER FUNDS	\$258,737	\$34,199	\$176,904	\$47,634
TOTAL EXPENDITURES	\$2,745,943	\$1,044,360	\$1,543,088	\$158,496
NET (COST)/REVENUE	(\$889,679)	(\$272,025)	(\$689,845)	\$72,192

NEWPORT COAST CENTER	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	(\$42,420)
Property Tax in lieu of Sales tax	(\$25,026)
Sales Tax	(\$70,305)
Transient Occupancy Tax	\$0
Franchise Fees	(\$1,817)
Business Licenses	(\$2,176)
Other Intergovernmental	(\$458)
Charges for Service	(\$4,235)
Fines, Penalties, and Forfeitures	(\$1,298)
Licenses and Permits	(\$163)
Use of Property	(\$1,298)
Other Revenue	(\$132)
Interest Income	(\$490)
SUBTOTAL GENERAL FUND	(\$149,822)
GAS TAX	\$0
MEASURE M	(\$24,924)
SUBTOTAL OTHER FUNDS	(\$24,924)
TOTAL REVENUE	(\$174,746)
EXPENDITURES	
GENERAL FUND	
General Government	(\$5,844)
Police	(\$40,467)
Fire	(\$12,807)
Public Works	(\$9,614)
Community Development	(\$993)
Community Services	\$0
CIP Streets	(\$13,327)
Other CIP Projects	(\$926)
SUBTOTAL GENERAL FUND	(\$83,978)
GAS TAX	(\$17,562)
MEASURE M	(\$18,520)
SUBTOTAL OTHER FUNDS	(\$36,083)
TOTAL EXPENDITURES	(\$120,060)
NET (COST)/REVENUE	(\$54,685)

NEWPORT COAST HOTEL			
	Total	Lodging	Public
REVENUES			
GENERAL FUND			
Property Tax	(\$224,131)	(\$224,131)	\$0
Property Tax in lieu of Sales tax	(\$80,364)	(\$80,364)	\$0
Sales Tax	(\$225,765)	(\$225,765)	\$0
Transient Occupancy Tax	(\$5,584,048)	(\$5,584,048)	\$0
Franchise Fees	(\$21,257)	(\$21,257)	\$0
Business Licenses	(\$5,937)	(\$5,937)	\$0
Other Intergovernmental	(\$11,797)	(\$5,359)	(\$6,438)
Charges for Service	(\$109,042)	(\$49,537)	(\$59,505)
Fines, Penalties, and Forfeitures	(\$33,430)	(\$15,187)	(\$18,243)
Licenses and Permits	(\$4,193)	(\$1,905)	(\$2,288)
Use of Property	(\$50,946)	(\$15,187)	(\$35,759)
Other Revenue	(\$3,407)	(\$1,548)	(\$1,859)
Interest Income	(\$20,869)	(\$20,461)	(\$408)
SUBTOTAL GENERAL FUND	(\$6,375,186)	(\$6,250,686)	(\$124,500)
GAS TAX	\$0	\$0	\$0
MEASURE M	(\$65,899)	(\$65,899)	\$0
SUBTOTAL OTHER FUNDS	(\$65,899)	(\$65,899)	\$0
TOTAL REVENUE	(\$6,441,085)	(\$6,316,585)	(\$124,500)
EXPENDITURES			
GENERAL FUND			
General Government	(\$114,858)	(\$35,424)	(\$79,434)
Police	(\$291,601)	(\$141,124)	(\$150,477)
Fire	(\$690,770)	(\$122,018)	(\$568,752)
Public Works	(\$247,522)	(\$112,448)	(\$135,074)
Community Development	(\$25,566)	(\$11,614)	(\$13,951)
Community Services	\$0	\$0	\$0
CIP Streets	(\$47,387)	(\$44,671)	(\$2,716)
Other CIP Projects	(\$23,834)	(\$10,827)	(\$13,006)
SUBTOTAL GENERAL FUND	(\$1,441,537)	(\$478,127)	(\$963,410)
GAS TAX	(\$62,447)	(\$58,867)	(\$3,579)
MEASURE M	(\$65,811)	(\$62,039)	(\$3,772)
SUBTOTAL OTHER FUNDS	(\$128,258)	(\$120,906)	(\$7,351)
TOTAL EXPENDITURES	(\$1,569,795)	(\$599,033)	(\$970,762)
NET (COST)/REVENUE	(\$4,871,291)	(\$5,717,552)	\$846,262

BAYSIDE CENTER	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	(\$410)
Property Tax in lieu of Sales tax	(\$242)
Sales Tax	(\$679)
Transient Occupancy Tax	\$0
Franchise Fees	(\$18)
Business Licenses	(\$21)
Other Intergovernmental	(\$4)
Charges for Service	(\$41)
Fines, Penalties, and Forfeitures	(\$13)
Licenses and Permits	(\$2)
Use of Property	(\$13)
Other Revenue	(\$1)
Interest Income	(\$5)
SUBTOTAL GENERAL FUND	(\$1,448)
GAS TAX	\$0
MEASURE M	(\$241)
SUBTOTAL OTHER FUNDS	(\$241)
TOTAL REVENUE	(\$1,689)
EXPENDITURES	
GENERAL FUND	
General Government	(\$56)
Police	(\$391)
Fire	(\$124)
Public Works	(\$93)
Community Development	(\$10)
Community Services	\$0
CIP Streets	(\$129)
Other CIP Projects	(\$9)
SUBTOTAL GENERAL FUND	(\$812)
GAS TAX	(\$170)
MEASURE M	(\$179)
SUBTOTAL OTHER FUNDS	(\$349)
TOTAL EXPENDITURES	(\$1,160)
NET (COST)/REVENUE	(\$528)

HARBOR VIEW CENTER	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	(\$2,080)
Property Tax in lieu of Sales tax	(\$1,227)
Sales Tax	(\$3,447)
Transient Occupancy Tax	\$0
Franchise Fees	(\$89)
Business Licenses	(\$107)
Other Intergovernmental	(\$22)
Charges for Service	(\$208)
Fines, Penalties, and Forfeitures	(\$64)
Licenses and Permits	(\$8)
Use of Property	(\$64)
Other Revenue	(\$6)
Interest Income	(\$24)
SUBTOTAL GENERAL FUND	(\$7,346)
GAS TAX	\$0
MEASURE M	(\$1,222)
SUBTOTAL OTHER FUNDS	(\$1,222)
TOTAL REVENUE	(\$8,568)
EXPENDITURES	
GENERAL FUND	
General Government	(\$287)
Police	(\$1,984)
Fire	(\$628)
Public Works	(\$471)
Community Development	(\$49)
Community Services	\$0
CIP Streets	(\$653)
Other CIP Projects	(\$45)
SUBTOTAL GENERAL FUND	(\$4,117)
GAS TAX	(\$861)
MEASURE M	(\$908)
SUBTOTAL OTHER FUNDS	(\$1,769)
TOTAL EXPENDITURES	(\$5,887)
NET (COST)/REVENUE	(\$2,681)

THE BLUFFS	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	(\$3,963)
Property Tax in lieu of Sales tax	(\$2,338)
Sales Tax	(\$6,567)
Transient Occupancy Tax	\$0
Franchise Fees	(\$170)
Business Licenses	(\$203)
Other Intergovernmental	(\$43)
Charges for Service	(\$396)
Fines, Penalties, and Forfeitures	(\$121)
Licenses and Permits	(\$15)
Use of Property	(\$121)
Other Revenue	(\$12)
Interest Income	(\$46)
SUBTOTAL GENERAL FUND	(\$13,995)
GAS TAX	\$0
MEASURE M	(\$2,328)
SUBTOTAL OTHER FUNDS	(\$2,328)
TOTAL REVENUE	(\$16,323)
EXPENDITURES	
GENERAL FUND	
General Government	(\$546)
Police	(\$3,780)
Fire	(\$1,196)
Public Works	(\$898)
Community Development	(\$93)
Community Services	\$0
CIP Streets	(\$1,245)
Other CIP Projects	(\$86)
SUBTOTAL GENERAL FUND	(\$7,845)
GAS TAX	(\$1,641)
MEASURE M	(\$1,730)
SUBTOTAL OTHER FUNDS	(\$3,371)
TOTAL EXPENDITURES	(\$11,215)
NET (COST)/REVENUE	(\$5,108)

GATEWAY PARK	
Retail	
REVENUES	
GENERAL FUND	
Property Tax	(\$4,879)
Property Tax in lieu of Sales tax	(\$2,878)
Sales Tax	(\$8,086)
Transient Occupancy Tax	\$0
Franchise Fees	(\$209)
Business Licenses	(\$250)
Other Intergovernmental	(\$53)
Charges for Service	(\$487)
Fines, Penalties, and Forfeitures	(\$149)
Licenses and Permits	(\$19)
Use of Property	(\$149)
Other Revenue	(\$15)
Interest Income	(\$56)
SUBTOTAL GENERAL FUND	(\$17,231)
GAS TAX	\$0
MEASURE M	(\$2,867)
SUBTOTAL OTHER FUNDS	(\$2,867)
TOTAL REVENUE	(\$20,098)
EXPENDITURES	
GENERAL FUND	
General Government	(\$672)
Police	(\$4,654)
Fire	(\$1,473)
Public Works	(\$1,106)
Community Development	(\$114)
Community Services	\$0
CIP Streets	(\$1,533)
Other CIP Projects	(\$106)
SUBTOTAL GENERAL FUND	(\$9,658)
GAS TAX	(\$2,020)
MEASURE M	(\$2,130)
SUBTOTAL OTHER FUNDS	(\$4,150)
TOTAL EXPENDITURES	(\$13,808)
NET (COST)/REVENUE	(\$6,289)

HARBOR DAY SCHOOL	
Institutional	
REVENUES	
GENERAL FUND	
Property Tax	\$3,033
Property Tax in lieu of Sales tax	\$0
Sales Tax	\$0
Transient Occupancy Tax	\$0
Franchise Fees	\$214
Business Licenses	\$160
Other Intergovernmental	\$54
Charges for Service	\$498
Fines, Penalties, and Forfeitures	\$153
Licenses and Permits	\$19
Use of Property	\$153
Other Revenue	\$16
Interest Income	\$14
SUBTOTAL GENERAL FUND	\$4,313
GAS TAX	\$0
MEASURE M	\$0
SUBTOTAL OTHER FUNDS	\$0
TOTAL REVENUE	\$4,313
EXPENDITURES	
GENERAL FUND	
General Government	\$349
Police	\$1,260
Fire	\$1,306
Public Works	\$1,131
Community Development	\$117
Community Services	\$0
CIP Streets	\$165
Other CIP Projects	\$109
SUBTOTAL GENERAL FUND	\$4,436
GAS TAX	\$217
MEASURE M	\$229
SUBTOTAL OTHER FUNDS	\$446
TOTAL EXPENDITURES	\$4,882
NET (COST)/REVENUE	(\$569)

NEWPORT RIDGE	
Residential	
REVENUES	
GENERAL FUND	
Property Tax	(\$1,068,000)
Property Tax in lieu of Sales tax	(\$114,506)
Sales Tax	(\$321,680)
Transient Occupancy Tax	(\$295)
Franchise Fees	(\$13,938)
Business Licenses	(\$5,827)
Other Intergovernmental	(\$6,438)
Charges for Service	(\$59,504)
Fines, Penalties, and Forfeitures	(\$18,243)
Licenses and Permits	(\$2,288)
Use of Property	(\$18,243)
Other Revenue	(\$1,859)
Interest Income	(\$5,356)
SUBTOTAL GENERAL FUND	(\$1,636,178)
GAS TAX	(\$24,983)
MEASURE M	(\$114)
SUBTOTAL OTHER FUNDS	(\$25,097)
TOTAL REVENUE	(\$1,661,275)
EXPENDITURES	
GENERAL FUND	
General Government	(\$67,982)
Police	(\$196,734)
Fire	(\$228,119)
Public Works	(\$135,073)
Community Development	(\$13,951)
Community Services	(\$169,199)
CIP Streets	(\$9,349)
Other CIP Projects	(\$13,006)
SUBTOTAL GENERAL FUND	(\$833,412)
GAS TAX	(\$12,320)
MEASURE M	(\$12,983)
SUBTOTAL OTHER FUNDS	(\$25,303)
TOTAL EXPENDITURES	(\$858,714)
NET (COST)/REVENUE	(\$802,560)

150 NEWPORT CENTER DR.				
	Total	Office	Lodging	Public
REVENUES				
GENERAL FUND				
Property Tax	\$55,764	\$27,776	\$27,988	\$0
Property Tax in lieu of Sales tax	\$26,422	\$16,387	\$0	\$0
Sales Tax	\$74,227	\$46,035	\$28,192	\$0
Transient Occupancy Tax	\$697,309	\$0	\$697,309	\$0
Franchise Fees	\$3,845	\$1,190	\$2,655	\$0
Business Licenses	\$2,166	\$1,425	\$741	\$0
Other Intergovernmental	\$1,773	\$300	\$699	\$804
Charges for Service	\$16,390	\$2,773	\$6,186	\$7,431
Fines, Penalties, and Forfeitures	\$5,025	\$850	\$1,896	\$2,278
Licenses and Permits	\$630	\$107	\$238	\$286
Use of Property	\$7,212	\$850	\$1,896	\$4,465
Other Revenue	\$512	\$87	\$193	\$232
Interest Income	\$2,927	\$321	\$2,555	\$51
SUBTOTAL GENERAL FUND	\$894,203	\$98,101	\$780,555	\$15,547
GAS TAX	\$0	\$0	\$0	\$0
MEASURE M	\$24,549	\$16,320	\$8,229	\$0
SUBTOTAL OTHER FUNDS	\$24,549	\$16,320	\$8,229	\$0
TOTAL REVENUE	\$918,752	\$114,421	\$788,784	\$15,547
EXPENDITURES				
GENERAL FUND				
General Government	\$18,170	\$3,827	\$4,424	\$9,919
Police	\$62,911	\$26,497	\$17,623	\$18,791
Fire	\$94,646	\$8,386	\$15,237	\$71,023
Public Works	\$37,205	\$6,295	\$14,042	\$16,867
Community Development	\$3,843	\$650	\$1,450	\$1,742
Community Services	\$0	\$0	\$0	\$0
CIP Streets	\$14,644	\$8,726	\$5,578	\$339
Other CIP Projects	\$3,582	\$606	\$1,352	\$1,624
SUBTOTAL GENERAL FUND	\$235,000	\$54,987	\$59,706	\$120,306
GAS TAX	\$19,298	\$11,499	\$7,351	\$447
MEASURE M	\$20,345	\$12,127	\$7,747	\$471
SUBTOTAL OTHER FUNDS	\$39,643	\$23,626	\$15,098	\$918
TOTAL EXPENDITURES	\$274,642	\$78,614	\$74,804	\$121,224
NET (COST)/REVENUE	\$644,110	\$35,807	\$713,980	(\$105,677)

100 NEWPORT CENTER DR.				
	Total	Residential	Office	Institutional
REVENUES				
GENERAL FUND				
Property Tax	\$15,274	\$12,000	\$7,000	(\$3,726)
Property Tax in lieu of Sales tax	\$2,937	\$1,298	\$1,639	
Sales Tax	\$8,250	\$3,647	\$4,603	\$0
Transient Occupancy Tax	\$12	\$12	\$0	\$0
Franchise Fees	\$2,734	\$565	\$2,432	(\$263)
Business Licenses	\$2,643	\$236	\$2,603	(\$196)
Other Intergovernmental	\$808	\$261	\$613	(\$66)
Charges for Service	\$7,468	\$2,413	\$5,667	(\$612)
Fines, Penalties, and Forfeitures	\$2,289	\$740	\$1,737	(\$188)
Licenses and Permits	\$287	\$93	\$218	(\$24)
Use of Property	\$2,289	\$740	\$1,737	(\$188)
Other Revenue	\$233	\$75	\$177	(\$19)
Interest Income	\$149	\$73	\$93	(\$17)
SUBTOTAL GENERAL FUND	\$45,373	\$22,152	\$28,520	(\$5,299)
GAS TAX	\$1,013	\$1,013	\$0	\$0
MEASURE M	\$1,348	\$5	\$1,344	\$0
SUBTOTAL OTHER FUNDS	\$2,361	\$1,018	\$1,344	\$0
TOTAL REVENUE	\$47,735	\$23,170	\$29,863	(\$5,299)
EXPENDITURES				
GENERAL FUND				
General Government	\$5,748	\$2,464	\$3,712	(\$429)
Police	\$20,760	\$7,977	\$14,330	(\$1,547)
Fire	\$16,504	\$6,054	\$12,055	(\$1,605)
Public Works	\$16,951	\$5,477	\$12,864	(\$1,389)
Community Development	\$1,751	\$566	\$1,329	(\$143)
Community Services	\$6,861	\$6,861	\$0	\$0
CIP Streets	\$2,464	\$379	\$2,288	(\$202)
Other CIP Projects	\$1,632	\$527	\$1,239	(\$134)
SUBTOTAL GENERAL FUND	\$72,671	\$30,305	\$47,816	(\$5,450)
GAS TAX	\$3,248	\$500	\$3,015	(\$267)
MEASURE M	\$3,422	\$526	\$3,177	(\$281)
SUBTOTAL OTHER FUNDS	\$6,670	\$1,026	\$6,192	(\$548)
TOTAL EXPENDITURES	\$79,341	\$31,331	\$54,008	(\$5,997)
NET (COST)/REVENUE	(\$31,607)	(\$8,161)	(\$24,145)	\$699